FY.51036US1A PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Tanaka et al.

Appl. No. : 10/790,932

Filed : March 2, 2004

For : AIR INTAKE SYSTEM FOR OFF-

ROAD VEHICLE

Examiner : Vaughn Coolman

Group Art Unit : 3618

Response to April 5, 2006 Final Office Action

Mail Stop RCE

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed April 5, 2006, Applicant respectfully submits the following comments and amendments.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.